

Form <b>F-66 (IA-2)</b> (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16203100700000</div> <div>Finance Director</div> <div>50 W 13th St.</div> <div>Dubuque, IA 52001</div>		
CITY OF <div>Dubuque</div> , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	23,197,623		23,197,623	23,197,623
Less: Uncollected property taxes-levy year	713,426		713,426	0
Net current property taxes	22,484,197		22,484,197	23,197,623
Delinquent property taxes	456,367		456,367	0
TIF revenues	9,140,254		9,140,254	9,752,170
Other city taxes	11,777,694	0	11,777,694	14,610,397
Licenses and permits	4,344,759	11,070	4,355,829	1,368,930
Use of money and property	12,312,982	119,681	12,432,663	12,774,892
Intergovernmental	25,332,191	3,081,524	28,413,715	57,531,061
Charges for fees and service	5,803,679	26,720,148	32,523,827	36,056,828
Special assessments	215,949	0	215,949	960,008
Miscellaneous	2,752,016	10,402,894	13,154,910	10,578,228
Other financing sources	29,586,952	14,198,245	43,785,197	64,017,554
Total revenues and other sources	124,207,040	54,533,562	178,740,602	230,847,691
Expenditures and Other Financing Uses				
Public safety	26,779,344	0	26,779,344	27,927,987
Public works	12,103,932	0	12,103,932	12,993,866
Health and social services	1,070,846	0	1,070,846	1,197,276
Culture and recreation	11,252,882	0	11,252,882	11,494,498
Community and economic development	12,716,967	0	12,716,967	13,553,575
General government	7,513,382	0	7,513,382	7,728,018
Debt service	7,836,113	0	7,836,113	7,613,632
Capital projects	26,026,001	0	26,026,001	73,361,758
Total governmental activities expenditures	105,299,467	0	105,299,467	155,870,610
Business type activities	0	58,089,787	58,089,787	103,928,190
Total ALL expenditures	105,299,467	58,089,787	163,389,254	259,798,800
Other financing uses, including transfers out	19,132,505	5,319,698	24,452,203	25,925,155
Total ALL expenditures/And other financing uses	124,431,972	63,409,485	187,841,457	285,723,955
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-224,932	-8,875,923	-9,100,855	-54,876,264
Beginning fund balance July 1, 2013	49,374,743	20,065,451	69,440,194	76,411,104
Ending fund balance June 30, 2014	49,149,811	11,189,528	60,339,339	21,534,840
Note - These balances do not include \$ 2,483,596 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 7,117,604 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 84,985,003	Other long-term debt	\$ 5,827,690	
Revenue debt	\$ 96,084,949	Short-term debt	\$ 0	
TIF Revenue debt	\$ 22,799,397			
		General obligation debt limit	\$ 183,386,686	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11-21-14		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Kevin S. Firnstahl	→	563	589.4121	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/17/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF Dubuque			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	18,182,498	4,899,260		115,865	0	0	23,197,623			23,197,623	2
3	Less: Uncollected property taxes - Levy year	712,020	0		1,406	0	0	713,426			713,426	3
4	Net current property taxes	17,470,478	4,899,260		114,459	0	0	22,484,197		T01	22,484,197	4
5	Delinquent property taxes	6,444	449,890		33	0	0	456,367		T01	456,367	5
6	Total property tax	17,476,922	5,349,150		114,492	0	0	22,940,564			22,940,564	6
7	TIF revenues			9,140,254				9,140,254		T01	9,140,254	7
	Other city taxes											
8	Utility tax replacement excise taxes	895,973	47,089	0	3,918	0	0	946,980		T15	946,980	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	23,983	0	0	0	0	0	23,983	0	C30	23,983	10
11	Gaming wager tax	566,163	0	0	0	0	0	566,163	0	C30	566,163	11
12	Mobile home tax	27,755	8,130	0	156	0	0	36,041	0	T19	36,041	12
13	Hotel/motel tax	1,976,377	0	0	0	0	0	1,976,377	0	T19	1,976,377	13
14	Other local option taxes	4,114,075	0	0	0	4,114,075	0	8,228,150	0	T09	8,228,150	14
15	TOTAL OTHER CITY TAXES	7,604,326	55,219	0	4,074	4,114,075	0	11,777,694	0		11,777,694	15
16	Section B - LICENSES AND PERMITS	3,752,400	592,359	0	0	0	0	4,344,759	11,070	T29	4,355,829	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	281,360	19,141	183,136	619	95,293	5,429	584,978	116,681	U20	701,659	18
19	Rents and royalties	10,877,035	300	0	0	18,453	0	10,895,788	3,000	U40	10,898,788	19
20	Other miscellaneous use of money and property	54,338	488,372	103,208	0	186,298	0	832,216	0	U20	832,216	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	11,212,733	507,813	286,344	619	300,044	5,429	12,312,982	119,681		12,432,663	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	910,999	10,892	0	49,195	8,987,104	0	9,958,190	2,289,137	B89	12,247,327	27
28	Community development block grants	0	916,102	0	0	0	0	916,102	0	B50	916,102	28
29	Housing and urban development	298,313	5,446,109	0	0	0	0	5,744,422	0	B50	5,744,422	29
30	Public assistance grants	62,530	0	0	0	145,097	0	207,627	274,955	B79	482,582	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	1,271,842	6,373,103	0	49,195	9,132,201	0	16,826,341	2,564,092		19,390,433	33
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Dubuque			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		5,755,518					5,755,518		C46	5,755,518	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	166,134	0		0	298,776	0	464,910	133,267	C89	598,177	49
50	Iowa Department of Transportation	0	0	0	0	29,092	0	29,092	229,283	C89	258,375	50
51	Iowa Department of Natural Resources	375,900	0	0	0	0	0	375,900	0	C89	375,900	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		8,100	0	0	0	0	0	8,100	0	C89	8,100	54
55		10,426	0	0	59	0	0	10,485	0		10,485	55
56		66,172	0	0	0	0	0	66,172	0		66,172	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	626,732	5,755,518	0	59	327,868	0	6,710,177	362,550		7,072,727	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	413,286	0	0	0	0	0	413,286	154,882		568,168	63
64	Library service	900	0	0	0	0	0	900	0	D89	900	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	191,097	0	0	0	1,190,390	0	1,381,487	0	D89	1,381,487	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	605,283	0	0	0	1,190,390	0	1,795,673	154,882		1,950,555	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	2,503,857	12,128,621	0	49,254	10,650,459	0	25,332,191	3,081,524		28,413,715	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	25,974	0	0	0	0	0	25,974	7,123,151	A91	7,149,125	73
74	Sewer	0	0	0	0	0	0	0	9,735,379	A8Ø	9,735,379	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	2,435,496	A6Ø	2,435,496	77
78	Airport	2,931,750	56,004	0	0	155,948	0	3,143,702	0	AØ1	3,143,702	78
79	Landfill/garbage	0	0	0	0	0	0	0	3,812,074	A81	3,812,074	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Dubuque			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit	0	0	0	0	0	0	0	269,635	A94	269,635	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	3,190,472	A80	3,190,472	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	18,120	0	0	0	0	0	18,120	0	A89	18,120	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	1,005,116	0	0	0	0	0	1,005,116	0	A89	1,005,116	93
94	Sidewalk street repair charges	13,186	10,962	0	0	0	0	24,148	0	A44	24,148	94
95	Housing and urban renewal charges	66,772	0	0	0	0	0	66,772	0	A50	66,772	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	97,664	0	0	0	0	0	97,664	7	A89	97,671	99
100	Park, recreation, and cultural charges	1,371,051	7,389	0	0	0	0	1,378,440	0	A61	1,378,440	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	24,415	72	0	0	0	0	24,487	0		24,487	102
103	Salt	7,802	11,454	0	0	0	0	19,256	153,934		173,190	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	5,561,850	85,881	0	0	155,948	0	5,803,679	26,720,148		32,523,827	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	44,146	171,803	0	0	0	0	215,949	0	U01	215,949	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	590,704	10,108	74,352	0	3,394	0	678,558	531,214	U99	1,209,772	108
109	Deposits and sales/fuel tax refunds	9,334	109,598	0	0	0	0	118,932	36,917	U99	155,849	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	538,146	100	0	0	0	0	538,246	589,033	U30	1,127,279	111
112	Internal service charges	493,075	0	0	0	0	0	493,075	4,665,054	NR	5,158,129	112
113	Other miscellaneous - <i>Specify</i>	54,797	122,027	0	0	41	0	176,865	12,360		189,225	113
114		12,918	0	0	0	46,803	0	59,721	206,245		265,966	114
115		47,777	416	0	0	0	0	48,193	55,593		103,786	115
116		490,144	135,203	0	0	13,079	0	638,426	637,183		1,275,609	116
117		0	0	0	0	0	0	0	761,821		761,821	117
118	DMASWA Budgeted Expenses	0	0	0	0	0	0	0	2,907,474		2,907,474	118
119		0	0	0	0	0	0	0	0		0	119
120	<b>TOTAL MISCELLANEOUS</b>	2,236,895	377,452	74,352	0	63,317	0	2,752,016	10,402,894		13,154,910	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Dubuque					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	50,393,129	19,268,298	9,500,950	168,439	15,283,843	5,429	94,620,088	40,335,317		134,955,405	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	234,327	106,042	0	0	326,280	0	666,649	191,402	NR	858,051	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	8,161,310	0	8,161,310	10,313,633	NR	18,474,943	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	11,384,753	652,202		1,305,181	1,038,835	0	14,380,971	3,693,210		18,074,181	127
128	<i>Internal TIF loans and transfers in</i>	191,867	0		6,186,155	0	0	6,378,022	0		6,378,022	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	11,810,947	758,244	0	7,491,336	9,526,425	0	29,586,952	14,198,245		43,785,197	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	62,204,076	20,026,542	9,500,950	7,659,775	24,810,268	5,429	124,207,040	54,533,562		178,740,602	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	11,069,582	3,523,816	4,813,043	124,919	29,779,287	64,096	49,374,743	20,065,451		69,440,194	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	73,273,658	23,550,358	14,313,993	7,784,694	54,589,555	69,525	173,581,783	74,599,013		248,180,796	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF Dubuque			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	13,401,163	0	0	0	0	0	13,401,163		E62	13,401,163	2
3	Purchase of land and equipment	336,175	0	0	0	0	0	336,175		G62	336,175	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	1,319,156	0	0	0	0	0	1,319,156		E89	1,319,156	8
9	Purchase of land and equipment	5,715	0	0	0	0	0	5,715		G89	5,715	9
10	Flood control — Current operation	223,293	0	0	0	0	0	223,293		E59	223,293	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	8,566,014	0	0	0	0	0	8,566,014		E24	8,566,014	13
14	Purchase of land and equipment	69,040	0	0	0	0	0	69,040		G24	69,040	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	1,672,321	0	0	0	0	0	1,672,321		E32	1,672,321	16
17	Purchase of land and equipment	630	0	0	0	0	0	630		G32	630	17
18	Building inspections — Current operation	911,583	0	0	0	0	0	911,583		E66	911,583	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	273,879	0	0	0	0	0	273,879		E32	273,879	24
25	Purchase of land and equipment	375	0	0	0	0	0	375		G32	375	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	26,779,344	0	0	0	0	0	26,779,344			26,779,344	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Dubuque			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	1,126,773	3,030,464	0	0	0	0	4,157,237		E44	4,157,237	42
43	Purchase of land and equipment	17,921	272,919	0	0	0	0	290,840		G44	290,840	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	816,900	0	0	0	0	0	816,900		E44	816,900	48
49	Traffic control safety — Current operation	26,756	0	0	0	0	0	26,756		E44	26,756	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	1,474,598	0	0	0	0	1,474,598		E44	1,474,598	52
53	Purchase of land and equipment	0	35,200	0	0	0	0	35,200		G44	35,200	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	709,057	0	0	0	0	709,057		E81	709,057	57
58	Purchase of land and equipment	0	960	0	0	0	0	960		G81	960	58
59	Airport (if not an enterprise) — Current operation	4,232,489	0	0	0	0	0	4,232,489		E01	4,232,489	59
60	Purchase of land and equipment	27,568	0	0	0	0	0	27,568		G01	27,568	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	332,327	0	0	0	0	0	332,327		E89	332,327	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	6,580,734	5,523,198	0	0	0	0	12,103,932			12,103,932	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Dubuque			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	397,128	29,918	0	0	0	0	427,046		E32	427,046	88
89	Purchase of land and equipment	15,725	0	0	0	0	0	15,725		G32	15,725	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	608,491	15,551	0	0	0	0	624,042		E79	624,042	97
98	Purchase of land and equipment	4,033	0	0	0	0	0	4,033		G79	4,033	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	1,025,377	45,469	0	0	0	0	1,070,846			1,070,846	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Dubuque			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	3,123,882	103,838	0	0	0	0	3,227,720		E52	3,227,720	122
123	Purchase of land and equipment	22,370	127	0	0	0	0	22,497		G52	22,497	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation		0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	3,108,274	0	0	0		337	3,108,611		E61	3,108,611	127
128	Purchase of land and equipment	273,850	0	0	0	0	0	273,850		G61	273,850	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	2,916,954	127,103	0	0	0	0	3,044,057		E61	3,044,057	130
131	Purchase of land and equipment	88,651	0	0	0	0	0	88,651		G61	88,651	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	1,201,443	0	0	0	0	0	1,201,443		E61	1,201,443	135
136	Other culture and recreation	286,053	0	0	0	0	0	286,053		E61	286,053	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	11,021,477	231,068	0	0	0	337	11,252,882			11,252,882	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	48,475	73,409	0	0	0	0	121,884		E89	121,884	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	1,950,792	122,953	0	0	0	0	2,073,745		E89	2,073,745	143
144	Purchase of land and equipment	223	0	0	0	0	0	223		G89	223	144
145	Housing and urban renewal — Current operation	761,657	5,511,415	0	0	0	0	6,273,072		E50	6,273,072	145
146	Purchase of land and equipment	20,818	95,122	0	0	0	0	115,940		G50	115,940	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	769,250	0	0	0	0	0	769,250		E29	769,250	148
149	Purchase of land and equipment	2,924	0	0	0	0	0	2,924		G29	2,924	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	3,359,929	0	0	0	3,359,929		E89	3,359,929	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	3,554,139	5,802,899	3,359,929	0	0	0	12,716,967			12,716,967	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Dubuque			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	2,196,703	519,136	0	0	0	0	2,715,839		E29	2,715,839	160
161	Purchase of land and equipment	8,753	6,599	0	0	0	0	15,352		G29	15,352	161
162	Clerk, Treasurer, financial administration — Current operation	2,110,366	0	0	0	0	0	2,110,366		E23	2,110,366	162
163	Purchase of land and equipment	2,645	0	0	0	0	0	2,645		G23	2,645	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	868,373	0	0	0	0	0	868,373		E25	868,373	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	673,072	6,832	0	0	0	0	679,904		E31	679,904	168
169	Purchase of land and equipment	978	146	0	0	0	0	1,124		G31	1,124	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	1,097,384	16,889	0	0	0	0	1,114,273		E89	1,114,273	171
172	Other general government — Current operation	5,506	0	0	0	0	0	5,506		E89	5,506	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	6,963,780	549,602	0	0	0	0	7,513,382			7,513,382	176
177	<b>Section G — DEBT SERVICE</b>	187,488	0	0	7,648,625	0	0	7,836,113			7,836,113	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	187,488	0	0	7,648,625	0	0	7,836,113			7,836,113	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184		4,890,893	1,490,389	0	0	14,628,792	0	21,010,074			21,010,074	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	4,890,893	1,490,389	0	0	14,628,792	0	21,010,074			21,010,074	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0		0	5,015,927	0	5,015,927			5,015,927	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	5,015,927	0	5,015,927			5,015,927	192
193	<b>TOTAL CAPITAL PROJECTS</b>	4,890,893	1,490,389	0	0	19,644,719	0	26,026,001			26,026,001	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	61,003,232	13,642,625	3,359,929	7,648,625	19,644,719	337	105,299,467			105,299,467	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Dubuque			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								4,615,456	E91	4,615,456	198
199	Purchase of land and equipment							62,021	G91		62,021	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							4,961,178	E80		4,961,178	201
202	Purchase of land and equipment							58,270	G80		58,270	202
203	Construction							72,196	F80		72,196	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							1,683,822	E60		1,683,822	210
211	Purchase of land and equipment							27,793	G60		27,793	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							5,334,620	E81		5,334,620	216
217	Purchase of land and equipment							46,296	G81		46,296	217
218	Construction							229,324	F81		229,324	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							3,263,741	E94		3,263,741	222
223	Purchase of land and equipment							33,567	G94		33,567	223
224	Construction							1,440,249	F94		1,440,249	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							440,712	E80		440,712	230
231	Purchase of land and equipment							58,641	G80		58,641	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Dubuque					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								162,405	E89	162,405	238
239	Purchase of land and equipment									G89	0	239
240	Construction								670,901	F89	670,901	240
241												241
242	Enterprise Debt Service								9,071,738		9,071,738	242
243	Enterprise Capital Projects								20,919,565		20,919,565	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246	Engineering								2,309,531		2,309,531	246
247	Garage Services								2,614,392		2,614,392	247
248	General services								13,369		13,369	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								58,089,787		58,089,787	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	61,003,232	13,642,625	3,359,929	7,648,625	19,644,719	337	105,299,467	58,089,787		163,389,254	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	4,718,518	5,834,853		108,976	2,092,136	0	12,754,483	5,319,698		18,074,181	255
256	Internal TIF loans/repayments and transfers out	0	0	6,378,022	0	0	0	6,378,022	0		6,378,022	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	4,718,518	5,834,853	6,378,022	108,976	2,092,136	0	19,132,505	5,319,698		24,452,203	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	65,721,750	19,477,478	9,737,951	7,757,601	21,736,855	337	124,431,972	63,409,485		187,841,457	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	0	0	0	0	0	23,514	23,514			23,514	263
264	<b>Restricted</b>		4,072,880	4,576,042	27,093	22,875,156	45,674	31,596,845			31,596,845	264
265	<b>Committed</b>	0	0	0	0	9,977,544	0	9,977,544			9,977,544	265
266	<b>Assigned</b>	3,119,436	0	0	0	0	0	3,119,436			3,119,436	266
267	<b>Unassigned</b>	4,432,472	0	0	0	0	0	4,432,472			4,432,472	267
268	<b>Total Governmental</b>	7,551,908	4,072,880	4,576,042	27,093	32,852,700	69,188	49,149,811			49,149,811	268
269	<b>Proprietary</b>								11,189,528		11,189,528	269
270	<b>Total ending fund balance June 30, 2014</b>	7,551,908	4,072,880	4,576,042	27,093	32,852,700	69,188	49,149,811	11,189,528		60,339,339	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	73,273,658	23,550,358	14,313,993	7,784,694	54,589,555	69,525	173,581,783	74,599,013		248,180,796	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Dubuque

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	Z00 \$ 39,772,064

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year  (h)		
		Issued  (b)	Retired  (c)	General obligation (d)	TIF revenue (e)	Revenue  (f)	Other  (g)					
1. Water utility	19U \$ 6,240,000	29U \$ 7,190,000	39U \$ 270,000	49U \$ 0	49U \$ 0	49U \$ 13,160,000	49U \$ 0	191 \$ 229,292				
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0				
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0				
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0				
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0				
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0				
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0				
8. TIF revenue	19U 23,378,238	29U 0	39U 578,841	49U 22,799,397	49U 0	49U 0	49U 0	189 1,745,905				
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0				
10. GO Bonds	19U 91,105,000	29U 0	39U 6,119,997	49U 84,985,003	49U 0	49U 0	49U 0	189 3,034,467				
11. IFA	19U 4,500,000	29U 0	39U 0	49U 0	49U 0	49U 0	49U 4,500,000	189 135,000				
12. SRF	19U 75,414,173	29U 10,318,778	39U 2,808,000	49U 0	49U 0	49U 82,924,949	49U 0	189 1,850,981				
13. Loans & Purchase	19U 1,447,875	29U 0	39U 120,185	49U 0	49U 0	49U 0	49U 1,327,690	189 15,181				
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0				
Total long-term debt	202,085,286	17,508,778	9,897,023	84,985,003	22,799,397	96,084,949	5,827,690	7,010,826				

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$	3,667,733,729
x .05 = \$	183,386,686

Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014									
Type of asset	Amount - Omit cents									
	Bond and interest funds		Bond construction funds		Pension/retirement funds		all other funds		Total	
	(a)		(b)		(c)		(d)		(e)	
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31		W61					
	\$		\$							
		0		35,220,959	0	34,719,580	69,940,539			
REMARKS									V98	
Total cash and investment reflects actual cash balance less accrued payroll expenses \$189,748. These expenses are reflect in the expenses for FY14, but are not a cash transaction.										
The City budgets for landfill operations that are funds reimbursed by the component unit Dubuque Metropolitan Area Solid Waste Agency (DMASWA). The difference between the total DMASWA expenses paid \$3,066,103 and revenue receipted \$158,629 is reflected as other miscellaneous revenue \$2,907,474. Reimbursement is made in fiscal year 2015. These are transfers between funds and does not affect cash balances.										